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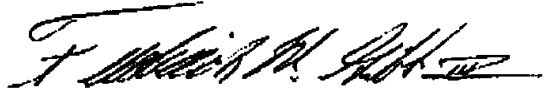
REMARKS

This Preliminary Amendment leaves claims 1-20, 44, 47, 48, and 53 pending in the present application.

Early and favorable prosecution on the merits is respectfully requested.

Please charge any deficiencies in fees and credit any overpayment of fees to Attorney's Deposit Account No. 50-0510.

Respectfully submitted,



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Date: December 20, 2002
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MARKED UP VERSION OF CHANGES:

Please substitute the following claim for the same numbered claim in the application.

1. (Twice Amended) A transistor comprising:
 - a channel region;
 - a first gate on top of said channel region;
 - a second gate below said channel region; and
 - an isolation layer below said second gate,wherein said first gate and said second gate are self-aligned and electrically separated from each other, and
wherein a material composition of said second gate is independent of a material composition of said isolation layer.

44. (Amended) A transistor comprising:
 - a channel region;
 - a first gate on top of said channel region;
 - a second gate below said channel region;
 - an isolation layer below said second gate; and
 - source and drain regions laterally adjacent said channel region,wherein said source and drain regions are self-aligned with said first gate and said

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second gate, such that said source and drain regions do not horizontally overlap said first gate or said second gate, and

wherein said first gate and said second gate are electrically separated from each other,
and

wherein said channel region includes an extension into said source and drain regions.

45. (Amended) A transistor comprising:

a channel region;

a first gate on top of said channel region;

a second gate below said channel region;

an isolation layer below said second gate; and

source and drain regions laterally adjacent said channel region, said first gate, and said second gate,

wherein said first gate and said second gate are electrically separated from each other,
and

wherein said channel region includes an extension into said source and drain regions.